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Financial reports and audited financial statements, and reports of the Board of Auditors

First report on the implementation of the recommendations of the Board of Auditors by the United Nations for the financial period ended 31 December 2001**

Report of the Secretary-General

Summary

The present report contains information on measures taken or to be taken to implement the recommendations contained in the report of the Board of Auditors on the United Nations for the biennium ended 31 December 2001.[1]

While the views of implementing offices have, for the most part, been taken into account during the preparation of the Board's report, the present report provides an opportunity for the Secretary-General to present additional information to the General Assembly. In most cases, the Administration concurs with the auditors' recommendations and implementation is therefore proceeding appropriately. Those instances where the Administration does not agree with the recommendations or is unable to begin implementation have also been noted.

* A/57/150.

** The present document was submitted for processing after the established deadline, as it is prepared in response to the report of the Board of Auditors, on the United Nations, which was finalized after the deadline. In addition, consultation with various implementing offices was necessary to provide complete and up-to-date information.

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I. Introduction

1. In paragraph 7 of its resolution 48/216 B of 23 December 1993, the General Assembly requested the Secretary-General and the executive heads of the United Nations organizations and programmes to report to it, at the same time as the recommendations of the Board of Auditors were submitted to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, on measures taken or to be taken in response to those recommendations.

2. The present report has been prepared accordingly, on the assumption that the recommendations made by the Board of Auditors in its report on the United Nations for the biennium ended 31 December 2001[1] would be approved by the General Assembly at its current session. Information is provided on measures taken or to be taken to implement the recommendations of the Board of Auditors, including a timetable, where appropriate.

3. In preparing the present report, account was also taken of the provisions of General Assembly resolutions 49/216 A of 23 December 1994, in particular paragraphs 9 and 10, 49/216 B, paragraphs 3 and 4, 49/216 C, paragraph 3, 50/204 A of 23 December 1995, paragraph 4, 51/225 of 3 April 1997, section A, paragraph 10, and 52/212 B of 31 March 1998, paragraphs 3 to 5.

II. Implementation of recommendations contained in the report of the Board of Auditors

A. Financial issues

1. Voluntary contributions pledged

4. **In paragraphs 13 (a) and 27 of the report of the Board of Auditors, the Board recommended that the Office of Programme Planning, Budget and Accounts: (a) review the application of the provisions of the United Nations Finance Manual in relation to the United Nations system accounting standards in order to address the inconsistency in the recording of unpaid pledges; and (b) apply consistently the accounting policy on recognition of income in trust funds.**

5. As indicated in the Board's report, the Administration is committed to reviewing the application of policy and the current practices on pledges and to make appropriate changes where necessary.

6. The Controller is responsible for implementation of the recommendation.

2. Trust funds

7. **In paragraphs 13 (b) and 35, the Board recommended that the Office of Programme Planning, Budget and Accounts review trust funds whose purposes have long been attained in order to close those that are inactive and no longer required.**

8. The need to close trust funds is reviewed regularly on a case-by-case basis.

9. The Controller is responsible for implementation of the recommendation.

3. United Nations Compensation Commission

Awards to be paid

10. **In paragraph 44, the Board recommended that the United Nations Secretariat provide the Board in the near future with a comprehensive legal analysis of all issues related to the United Nations Compensation Commission.**

11. As noted in the Board's report, the Secretariat agreed with the recommendation, and the financial statements of the United Nations for the biennium 2000-2001 were presented in accordance with the summary legal analysis referred to above.

12. **In paragraph 46, the Board recommended that the Compensation Commission include in its award and payment notifications a disclaimer stating that payments depended on available funds and would be implemented only as long as Security Council resolution 687 (1991) was in force and that Iraq, not the United Nations, was liable.**

13. The disclaimer referred to in this recommendation is being included henceforth in award notifications and has also been circulated separately to States that have not yet received full payment. This recommendation is considered to have been implemented.

United Nations Compensation Commission staff, consultants and commissioners

Staff and consultants' nationalities

14. **In paragraph 49, the Board stated its view that, while there was no ground to question the adherence of the officials involved to the United Nations Staff Rules, an unbalanced recruitment approach may, as compared with the standard United Nations membership-wide recruitment of key staff members and consultants, introduce the risk of regional cultural bias in the legal and financial approaches to compensation decisions.**

15. The Compensation Commission is endeavouring to recruit staff, consultants and commissioners on the widest geographical basis. As a result, the current staff of approximately 250 come from approximately 60 different countries with no nationality representing more than 10 per cent of the total. Similarly, the 42 commissioners currently on board represent 33 nationalities. With regard to the consultants employed by the Commission, there are two main factors that limit the ability to ensure the same broad range in geographical terms. First, in accordance with United Nations rules, consultants are selected on the basis of competitive bidding; and, second, the high-level specialists required by the Commission for the purpose of loss adjusting tend to be available almost exclusively from one country, where historically this particular profession is largely concentrated. While not envisaging any particular action in response to the Board's recommendation, the Commission will nevertheless continue to do its utmost in the hiring of commissioners, consultants and staff to ensure the broadest possible geographical distribution.

16. The Executive Secretary of the Commission is responsible for implementation of this recommendation.

Commissioners

17. **In paragraph 52, taking note of the drawbacks that would imply a change in the remuneration of commissioners at this late stage, the Board recommended that the United Nations Compensation Commission, with the assistance of the United Nations Secretariat, clarify the discrepancy between the contracts based on a flat monthly stipend and the decision to pay the commissioners according to time spent working, and, if need be, to implement the latter and request the commissioners to report the time actually devoted to the Commission.**

18. As recommended, the Commission will seek advice, as appropriate, with regard to the manner in which commissioners are being remunerated.

19. The Executive Secretary of the Commission is responsible for implementation of this recommendation.

Internal controls

Claims audit trail

20. **In paragraph 55, the Board recommended that the checklist of types of documents to be filed be strictly applied to ensure that all evidence in custody of third parties is returned to the Commission in order to provide a proper full audit trail in compliance with best practices.**

21. The Compensation Commission is reviewing the practicalities of ensuring, at the conclusion of an instalment of claims, that all evidence of external expert consultants is returned to the Commission and placed in the appropriate claim files.

22. The Executive Secretary of the Commission is responsible for implementation of this recommendation.

23. **In paragraph 57, the Board recommended that the Compensation Commission establish and implement an archiving policy.**

24. It should be clarified that clear policy guidelines on the filing and archiving of all material required for the ongoing processing of claims have been in effect since the early days of the Commission's existence. A policy needs to be finalized for the disposal and archiving of material to be retained after the completion of the Commission's work, i.e., some time in 2005. As noted by the Board, this matter is now under consideration by the Governing Council with a view to reaching an early decision.

25. The Executive Secretary of the Commission is responsible for implementation of this recommendation.

Control of distribution of funds

26. **In paragraph 61, concerned about the lack of accountability resulting from the decision not to implement audit certificates, the Board recommended that the Compensation Commission**

establish a policy of requesting Governments and other paying agents to provide audit certificates for payment reports submitted to the Fund and implement it without delay.

27. As noted in the Board's report, the Commission secretariat will bring to the Governing Council's attention the regret expressed by the Board that the Council has twice chosen not to implement the recommendation of the Office of Internal Oversight Services to require Governments and other paying agents to provide audit certificates relating to payment reports that are submitted to the Commission. The secretariat will also convey the Board's recommendation that the Council reconsider its position and will submit an information note on this subject to the Council for consideration during its forty-fifth session, to be held from 1 to 3 October 2002.

28. The Executive Secretary of the Commission is responsible for implementation of this recommendation.

29. **In paragraph 64, the Board recommended that the Compensation Commission take appropriate action without delay to recover undistributed funds.**

30. The Commission secretariat regularly informs Governments of the deadlines for their reports on the distribution of payments and the return of undistributed funds. Reminders are sent to all countries that default on meeting the deadlines. At the same time, they are informed that, in accordance with decisions of the Governing Council, they will be suspended from receiving further payments for successful claimants under their jurisdiction until they account for all outstanding amounts and return all undistributed funds.

31. As at 30 April 2002, the Commission had transferred nearly $15 billion for distribution to claimants. Of this amount, less than $20 million remained outstanding as at the same date in the sense that the countries concerned had not reported their distribution nor returned the related funds by the deadlines established by the Governing Council. The rest of the $15 billion has been reported as having been distributed to claimants, has been returned as undistributed or is being distributed within the period allowed by the Commission for that purpose.

32. The amount outstanding at any time is variable but remains a small fraction of the total made available by the Commission for distribution to claimants. The Governing Council receives updated reports on the status of payment distribution at its quarterly sessions and takes such action as it considers appropriate. In addition, the secretariat has also conducted field visits to countries where there have been persistent delays in the receipt of payment distribution reports and the return of undistributed funds. Such visits have yielded positive results and will continue to be conducted as necessary to supplement the regular notifications and reminders sent by the secretariat as indicated above.

33. Consequently, the Commission secretariat is of the view that the requisite action is already being taken on an ongoing basis to recover undistributed funds. The Executive Secretary of the Commission is responsible for implementation of this recommendation.

Internal audit

34. **In paragraph 66, the Board expressed its concern, after reviewing the issue with the Office of Internal Oversight Services, that by May 2002 the Office was reporting that internal audits were still being hindered by the Compensation Commission to a worrisome degree, 11 years into the programme.**

35. The Compensation Commission is unaware of any hindrance of internal audits. Whenever requested by the Office of Internal Oversight Services, claim files and other documentation have been made available. In one recent instance, the Commission had in fact agreed to incur considerable expense to reimburse consultants for additional work required beyond their contractual obligations with the Commission to enable them to respond to a number of questions raised by the resident auditor. The Executive Secretary of the Commission is not aware of any denial of direct access to Commission management and staff in conjunction with the conduct of the Office of Internal Oversight Services audits and would welcome any evidence to substantiate this claim.

36. **In paragraphs 13 (c) and 71, the Board recommended that the United Nations Compensation Commission: (a) undertake jointly with the Office of Internal Oversight Services a risk assessment of its operations in order to determine major risk areas in the processing of claims and payments; (b) recognize and meet internal audit staff requirements accordingly; and (c) consider the establishment of an audit committee.**

37. The Compensation Commission agrees to participate in a joint risk assessment of its operations in cooperation with the Office of Internal Oversight

Services. However, subsequent to the Board's recommendation, the Office proceeded with an independent risk assessment of the Commission. The Commission will await the results of the assessment before discussing the possible need for a further joint risk assessment.

38. As recommended by the Office of Internal Oversight Services and subsequently endorsed by the Board of Auditors, the Commission secretariat has already agreed to the financing of a second full-time auditor post. However, the Governing Council's approval of the corresponding financial provision is still pending. As for the possible need for additional Office of Internal Oversight Services audit capacity for purposes of the Commission, it is expected that the aforementioned risk assessment would provide guidance in that regard.

39. It should be noted that the Compensation Commission is not persuaded by the Board's observations on the audit capacity assigned to it in comparison with other United Nations entities. The Board states that there are 24 internal auditors per $1 billion in the United Nations regular budget, trust fund and technical cooperation yearly expenditure compared with the equivalent of one fourth of an auditor per $1 billion in yearly Compensation Commission expenditure. However, in making this comparison, the Board fails to differentiate between the Commission's operating expenditure, namely, personnel costs, contractual services, supplies and equipment and other operating costs, and payment of compensation to successful claimants. While the source of funding for both is the Compensation Fund, compensation payments are made as a result of decisions of the Governing Council to award claimants. Compensation payments totalled $8.56 billion during the biennium, while Compensation Commission operational expenditure totalled $81,136,000 for the biennium. It therefore seems misleading to group compensation payments together with operational expenditures as a basis for evaluation of Compensation Commission activities and determination of the corresponding audit requirements.

40. The recommendation to consider the establishment of an audit committee is being submitted to the Governing Council at its forty-fifth session to be held in October 2002. In the meantime, the Council has already established a subcommittee of its Working Group to concentrate on the issue of the Commission's relationship with the Office of Internal Oversight Services and the terms and scope of audit.

41. The Executive Secretary of the Commission is responsible for implementation of the recommendation.

42. **In paragraphs 13 (d) and 75, the Board recommended that the Compensation Commission: (a) not restrict the Office of Internal Oversight Services from reviewing the admissibility, relevance, materiality and weight of the evidence supporting the claims and awarding decisions, including the evidentiary standards applied by the Commission and the commissioners for verification and valuation of losses, and the payments; and (b) agree without further delay with the Office of Internal Oversight Services on the terms and scope of audit of the awards and payments, including access to all documentation supporting them.**

43. The Compensation Commission does not agree that it has restricted the Office of Internal Oversight Services in any way in reviewing its work. The Commission believes that it has cooperated fully with the Office in every respect and has made available all claim files and supporting materials required by the auditors, notwithstanding any reservations the Commission may have.

44. In pursuance of the Board's recommendation, a senior-level meeting was held between the Office and the Commission in March 2002 with a view to formulating a memorandum of understanding defining the terms and scope of audit of the Commission by the Office of Internal Oversight Services, and an agreement on the contents of such a memorandum of understanding was promptly reached. The draft is under consideration by the Governing Council.

45. The Executive Secretary is responsible for implementation of the recommendation.

Prevention of conflicts of interest

46. **In paragraph 79, the Board recommended that the Compensation Commission: (a) raise staff awareness of the conflict-of-interest clause through a specific annex to any contract; and (b) re-examine the policy of not prohibiting staff specifically involved in the awarding process from seeking immediate employment with the claimants or their representatives.**

47. Given that modifications to the United Nations letter of appointment and policies and rules pertaining to United Nations staff are not within the authority of the Compensation Commission, these recommendations will be presented to the appropriate offices for consideration and any necessary action.

4. United Nations Fund for International Partnerships

Outstanding advances of implementing partners

48. **In paragraphs 13 (e) and 85, the Board recommended that the United Nations Fund for International Partnerships (UNFIP), in conjunction with the Office of Programme Planning, Budget and Accounts: (a) harmonize the classification and definition of implementing partners; (b) ensure that the Office is furnished with an updated list of implementing partners; and (c) periodically reconcile records, taking into consideration the identified differences in reporting advances to implementing partners.**

49. Discussions between the Office of Programme Planning, Budget and Accounts and UNFIP will take place in the context of the preparation of the interim financial statements as at 30 June 2002.

50. The Executive Director of UNFIP is responsible for implementation of the recommendation.

Quarterly reporting of fund utilization

51. **In paragraph 91, the Board recommended that UNFIP encourage all implementing partners to submit quarterly utilization reports using the suggested format.**

52. At the UNFIP focal points meeting held in July 2002, implementing partners were informed of the relevant audit recommendations. UNFIP will continue to encourage compliance by implementing partners with UNFIP suggested formats.

53. The Executive Director of UNFIP is responsible for implementation of this recommendation.

Audit certificates required for completed projects

54. **In paragraph 95, the Board recommended that UNFIP issue a new policy on the audit certificate requirement, taking into consideration the audit opinion issued by the Board of Auditors on the accounts of United Nations funds and programmes that are implementers of UNFIP projects.**

55. The UNFIP handbook on budget and finance has been updated to take account of the audit recommendation. Implementing partners were informed of the change in policy at the UNFIP focal points meeting held in July 2002. UNFIP will issue a formal instruction to implementing partners in 2002.

56. The Executive Director of UNFIP is responsible for implementation of this recommendation.

Application of the "sunset clause"

57. **In paragraph 97, the Board recommended that UNFIP review and revise the criteria for the application of the "sunset clause" in cases where longer time frames were needed to bring project documents to the approval stage.**

58. The experience of the sunset clause was discussed with implementing partners at the UNFIP focal points meeting held in July 2002. In September 2002, UNFIP will review with the United Nations Foundation whether the current time frame for applying the sunset clause should be modified to take into account unforeseen factors that lead to delays in the approval of project documents.

59. The Executive Director of UNFIP is responsible for implementation of the recommendation.

Final reporting for completed projects

60. **In paragraph 99, the Board recommended that UNFIP: (a) assess whether the granting of alternative dates for the submission of final reports addressed the low submission rate; and (b) take measures to ensure the timely assessment and accurate reporting of projects.**

61. UNFIP discussed the low submission rate of final reports with implementing partners at the July 2002 focal points meeting. The parties conceded that specific agreements to streamline reporting submissions tended to lengthen reporting compliance, as final reports are more comprehensive than annual reports. During the period from September to December 2002, UNFIP will convene consultations with working groups of implementing partners and the Foundation to explore ways in which the timely assessment and accurate reporting of projects can be ensured.

62. The Executive Director of UNFIP is responsible for implementation of the recommendation.

B. Management issues

1. Integrated Management Information System

Planning and organization: strategic information technology plan

63. **In paragraphs 13 (f) and 110, the Board recommended that the Administration: (a) develop short- and medium-term information technology plans for the Integrated Management Information System (IMIS) that establish the work to be done, the task priorities and the resource allocation policy; and (b) provide information on development and maintenance costing and detailed time frames.**

64. Implementation of the recommendation is in progress. A strategic four-year plan for IMIS is currently being prepared and will be completed in October 2002.

65. The Assistant Secretary-General for Central Support Services is responsible for implementation of the recommendation.

66. **In paragraphs 13 (g) and 113, the Board recommended that the Administration develop and implement a structured, Organization-wide risk-assessment process covering all information and communication technology environments that, inter alia: (a) clearly defines roles and responsibilities for risk management and accountability; (b) establishes a policy defining risk reporting, limits and tolerance.**

67. The risk analysis will be carried out before the end of 2002.

68. The Assistant Secretary-General for Central Support Services is responsible for implementation of the recommendation.

Acquisition and implementation

69. **In paragraphs 13 (h) and 118, the Board recommended that the Administration: (a) document its procedures for updating and maintaining IMIS manuals when updates are implemented; (b) establish programme change authorization guidelines that would provide for a rapid and efficient planning, approval and initiation process; and (c) ensure that persons responsible for approving programme changes are identified and designated.**

70. Implementation of this recommendation is planned for the fourth quarter of 2002.

71. The Assistant Secretary-General for Central Support Services is responsible for implementation of the recommendation.

Delivery and support

72. **In paragraphs 13 (i) and 122, the Board recommended that the Administration implement performance- and capacity-monitoring procedures and develop a comprehensive IMIS disaster recovery plan.**

73. Performance- and capacity-monitoring procedures are already in place. A member of the IMIS production operations support team analyses the data for both performance-tuning activities and capacity planning. A disaster recovery plan is being prepared and has been partially implemented using disk-mirroring technology. Further hardware for disaster recovery is currently being procured to strengthen the disaster recovery capability at Headquarters.

74. The Assistant Secretary-General for Central Support Services is responsible for implementation of the recommendation.

Finance module

Applied deposits user session

75. **In paragraph 129, the Board recommended that the Administration enhance the applied deposits user session to ensure that all information entered by the Treasury in the session is made available as read-only data and that the Central Accounts Section be responsible only for the classification of the collection deposited during the session.**

76. The Administration is satisfied with the current functionalities in IMIS, given that an audit trail of action taken by the Office of Programme Planning, Budget and Accounts is generated in IMIS, and continues to believe that the current functionalities are appropriate.

Receipts user session

77. **In paragraphs 13 (j) and 133, the Board recommended that the Administration introduce**

controls to ensure that no modifications of the receipt details are allowed once IMIS has generated and/or printed the receipt documents.

78. The timing for implementation will be established in September 2002 in consultation with the Treasury.

79. The Assistant Secretary-General for Central Support Services is responsible for implementation of the recommendation.

Cheques generated through the Integrated Management Information System cheque-printing system

80. **In paragraph 138, the Board recommended that the Administration include validation controls and procedures in the IMIS cheque-printing system to ensure that the system does not generate a cheque for approved disbursements for which a cheque has already been issued manually.**

81. The timing for implementation will be established in September 2002 in consultation with the Treasury.

82. The Assistant Secretary-General for Central Support Services is responsible for implementation of the recommendation.

Budget information system interface

83. **In paragraph 144, the Board recommended that the Administration include the enhancement of the budget information system interface programme in the new budget information system to accommodate the requirement of posting budget data to the ensuing year and to eliminate the performance of incompatible functions, such as developers participating in database production operations.**

84. As reflected in the Board's report, manual controls currently require that the intervention of IMIS personnel for such production updates follow strict procedures. With the forthcoming implementation of the new budget information system, a new interface programme will be developed on the basis of finalized system specifications. The recommended enhancement to the budget information system interface will be taken into account in the planned review of design requirements for the new interface.

85. The Controller is responsible for implementation of the recommendation.

Human resources

86. **In paragraphs 13 (l) and 146, the Board recommended that the Administration consider the cost-effectiveness of introducing: (a) an automated control mechanism for the data entered in IMIS by overriding the former amounts; and (b) a mandatory field compelling users to enter the justification for any override before it can be validated.**

87. Consultations are planned for September 2002 between the Office of Central Support Services, the Office of Human Resources Management and the Office of Programme Planning, Budget and Accounts to evaluate the merit of enabling override capabilities and to consider possible ramifications.

88. The Assistant Secretaries-General for Central Support Services and Human Resources Management are responsible for implementation of the recommendation.

89. **In paragraph 149, the Board recommended that the Administration consider the cost-effectiveness of adding a control mechanism to block the entry of a General Service to Professional category promotion if the data indicating that the staff member has passed the examination has not been validated.**

90. **In paragraph 151, the Board recommended that the Administration extend full control over duplicates to all key data entries instead of limiting it to the initial entry.**

91. **In paragraph 153, the Board recommended that the Administration consider the cost-effectiveness of implementing additional automated controls and reject implausible entries or post a warning in such cases.**

92. The measures set out in the above recommendations have been included as priorities in the human resources information and communication technology plan of the Office of Human Resources Management. The detailed implementation plan will be specified when discussions between the implementation partners (the Office and IMIS) have been finalized, in October 2002, and their impact accepted by the Office's Information and Communication Technology Steering Committee.

93. The Assistant Secretaries-General for Human Resources Management and Central Support Services are responsible for implementation of this recommendation.

94. **In paragraphs 13 (m) and 155, the Board recommended that the Administration review the distribution of functional packages to IMIS users in order to ensure the adequate segregation of incompatible functions and immediately discontinue the present practice of password-sharing in order to ensure the validity of the recorded transactions in IMIS.**

95. The measures have been included as priorities in the human resources information and communication technology plan of the Office of Human Resources Management. The detailed plan of implementation will be specified when discussions between the implementation partners (the Office and IMIS) have been finalized and their impact accepted by the Office's Information and Communication Technology Steering Committee.

96. The Assistant Secretaries-General for Human Resources Management and Central Support Services are responsible for implementation of this recommendation.

User security

97. **In paragraph 157, the Board recommended that the Administration implement additional login access controls, such as: (a) an automatic logoff feature in case IMIS is left unattended for a considerable length of time; (b) a warning message to unauthorized system users displayed upon requesting IMIS access; and (c) information on the last successful login displayed on the monitor upon validation of a valid access.**

98. Consultations will be held by the Office of Central Support Services, the Office of Programme Planning, Budget and Accounts and the Office of Human Resources Management to determine the details of how recommendations (a) and (b) set out in paragraph 97 may be implemented. An initial analysis of how to implement recommendation (c) has begun. Implementation is planned for the end of 2002.

99. The Assistant Secretary-General for Central Support Services is responsible for implementation of the recommendation.

Other issues related to the Integrated Management Information System

Interface of the operations processing control system and the Integrated Management Information System

100. **In paragraph 160, the Board recommended that the Administration consider interfacing the operations processing control system and IMIS, with the interface project comprising a composite group of representatives from, among others, the Accounts Division, the Treasury and IMIS.**

101. The Treasurer and the Director of the Accounts Division have designated project leaders to work with the IMIS team on the interface.

Statement of account for receivables for the Integrated Management Information System

102. **In paragraph 164, the Board recommended that the Office of Programme Planning, Budget and Accounts, in coordination with the IMIS reports team, use IMIS functions to efficiently generate statements of account.**

103. The Office of Programme Planning, Budget and Accounts will discuss the issue with the IMIS reporting team, and any changes that may be required will be implemented.

104. The Controller is responsible for implementation of the recommendation.

2. Integrated Monitoring and Documentation Information System

Reports generated by the Integrated Monitoring and Documentation Information System

105. **In paragraph 169, the Board recommended that the Administration review and enhance the capabilities of the Integrated Monitoring and Documentation Information System (IMDIS), such as an improved search engine, to make it an effective tool in monitoring and reporting programmes. The Board also recommended that the Administration ensure that programme managers regularly update and review the information on their programme implementation in IMDIS.**

106. The Department of Economic and Social Affairs has been working in partnership with the Office of Programme Planning, Budget and Accounts and the Office of Internal Oversight Services to enhance the capacity of IMDIS to be an effective tool in monitoring and reporting. Version 2.5, released in June 2002, includes an expanded search engine to permit the retrieval of outputs not only by output identifier, but also by keywords or identifying symbol across programmes and bienniums from 1998 to 2003. This will make it easier for auditors to track down entries and will facilitate collaboration among departments and offices dealing with related issues. Other enhancements include simplified technical cooperation pages. Currently, modifications are being introduced in the system to ensure that it is consistent with any new procedures or methods for programme planning determined by the Office of Programme Planning, Budget and Accounts.

107. The effective use of IMDIS is one of the management priorities of the Department. Divisional directors are urged to utilize IMDIS in day-to-day management practices.

108. The Under-Secretary-General for Economic and Social Affairs is responsible for implementation of the recommendation.

Conversion of consolidated data into the Integrated Monitoring and Documentation Information System

109. **In paragraph 173, the Board recommended that the Administration consider interfacing the Information Centres Service reporting system with IMDIS. The Board recommended that, until a cost-effective interface is established, the Department of Public Information regularly generate consolidated data from its reporting system for 77 United Nations information centres and offices and input that information into IMDIS when preparing the programme performance report at the end of the biennium and that it review the consolidated data after conversion to IMDIS to ensure the accuracy and completeness of reported programme outputs.**

110. The Department of Public Information agrees with the recommendation and will continue to generate consolidated data from its Information Centres Service reporting system and enter it into IMDIS, as was successfully done for the biennium 2000-2001. The Department will furthermore review the data in IMDIS to ensure the accuracy and completeness of the reported programme outputs. Finally, the assistance of the Department of Economic and Social Affairs and the Office of Internal Oversight Services will continue to be sought with a view to creating an interface between the Department's internal database and IMDIS. Depending on the level of assistance received and the complexity of the technical aspects, the Department will endeavour to have the interface in place by September 2003.

111. The Under-Secretary-General for Communications and Public Information is responsible for implementation of the recommendation.

3. Information and communication technology

112. **In paragraphs 13 (n), 177 and 178, the Board recommended that the Secretariat, in conjunction with all concerned United Nations entities, undertake a coordinated information and communication technology effort with respect to such components as technology management, security, continuity and disaster plans; and conduct a comprehensive review of IMIS users' expectations with a view to improving the overall cost-effectiveness of the expenditure in information and communication technology.**

113. The Information and Communications Technology Board, established by Secretary-General's bulletin ST/SGB/2001/5 of 8 June 2001, has undertaken the governance role over information and communication technology activities in the Secretariat worldwide. The Board, which meets every six weeks, ensures coordination and proper representation of all substantive departments and offices and, through subject area task forces, covers all aspects of information and communication technology, including infrastructure, standards, procurement, knowledge sharing, security and privacy and electronic services.

114. A comprehensive review of IMIS users' expectations will be prepared in the fourth quarter of 2002.

115. The Assistant Secretary-General for Central Support Services is responsible for implementation of the recommendation.

4. Office of Internal Oversight Services

Information technology and information system audit function and capability

116. **In paragraphs 13 (o) and 183, the Board recommended that the Office of Internal Oversight Services strengthen its information technology and information system audit capability by further staffing and training, following the approach recommended by the International Organization of Supreme Audit Institutions.**

117. In order to strengthen its information technology and information system audit capability, the Office of Internal Oversight Services plans to request the resources necessary during the next budget cycle to recruit additional information technology and information systems auditors.

118. As recommended by the Board, the Office of Internal Oversight Services will also provide further training of its staff in general information technology audit competencies, subject to the availability of additional training resources. The information technology and information systems standards issue was raised at the 33rd meeting of the representatives of internal audit services of the United Nations organizations and multilateral financial institutions, at which it was agreed that a working group would be formed to research the professional standards that should apply to United Nations information technology and information system audits. The working group will present its conclusions and recommendations at the next meeting of the representatives of internal audit services, to be held in June 2003. Based on its recommendations, the Office of Internal Oversight Services will incorporate the relevant standards on information technology and information systems auditing into its audit manual, as recommended by the Board.

119. The Under-Secretary-General for Internal Oversight Services is responsible for implementation of this recommendation.

Documentation of work performance

120. **In paragraph 185, the Board recommended that Office of Internal Oversight Services auditors: (a) properly document the review of internal controls; (b) organize the working papers with appropriate references and cross-references; and (c) retain the working papers for reference and evaluation purposes. The Board also recommended that the Office ensure that reviews by audit supervisors are indicated in the working paper files.**

121. Training has been provided on working paper standards at all duty stations, and the retention of working papers has recently been decentralized to improve control.

122. A report clearance check sheet has also been implemented which, among other steps, requires auditors in charge and section chiefs to certify that working papers have been completed, reviewed, indexed and cross-indexed. Compliance with the Board's recommendations will be further reinforced through additional training and the introduction of periodic peer reviews of working papers on selected assignments.

123. Moreover, an electronic working paper pilot project is currently being undertaken which, when successfully implemented, will fully address the Board's recommendations.

124. The Under-Secretary-General for Internal Oversight Services is responsible for implementation of this recommendation.

Reporting of potential financial savings

125. **In paragraph 189, the Board recommended that the Office of Internal Oversight Services document the basis and manner of computing savings.**

126. The audit manual of the Internal Audit Division is being revised to improve the quality of audit reports, including the provision of an estimate of potential savings, whenever feasible. However, this is not always possible, as the data necessary for the computation of savings is not always available when the report is prepared. As indicated in the Board's report, the basis and manner of computing savings are in all cases documented in the working papers and reviewed by the responsible supervisors.

127. The Under-Secretary-General for Internal Oversight Services is responsible for implementation of this recommendation.

Investigation

128. **In paragraph 192, the Board recommended that the Investigations Division define the criteria for when reports should be prepared in respect of closed cases.**

129. The Investigations Division has prepared criteria for publishing reports for external bodies. Internal reports are issued for every completed investigation. The criteria for published reports are: (a) the General Assembly requested the investigation; (b) it is a matter of general interest and significance to the Organization; (c) it is a matter that has received widespread publicity requiring a published report of inquiry; and (d) the investigation was conducted at the discretion of the Under-Secretary-General (in accordance with ST/SGB/273). The Board's recommendation is now considered to have been implemented.

5. Special political missions

Field air operations

130. **In paragraph 196, the Board recommended that the United Nations Special Mission to Afghanistan (UNSMA) adopt the necessary policies and procedures regarding the use of UNSMA aircraft and services by other United Nations agencies, as well as non-UNSMA passengers, including the assessment and accounting of fees and charges. The Board also recommended that UNSMA properly record in the books of accounts the aircraft utilization charges incurred by UNSMA for chartering aircraft of the Office for the Coordination of Humanitarian Affairs and other United Nations agencies.**

131. This recommendation was implemented as reflected in the Board's report.

6. Inter-agency services

Administration of the United Nations Office at Geneva

132. **In paragraphs 13 (p) and 203, the Board recommended that the United Nations Office at Geneva clarify its responsibilities vis-à-vis other United Nations entities by formally listing them and, accordingly, pursue its plan of drafting memorandums of understanding with each concerned organization in order to clarify the content and reimbursement of services and to better monitor them.**

133. The United Nations Office at Geneva intends to include the list of all entities it services in a revised Secretary-General's bulletin to be prepared by the end of 2002. It should be noted, however, that such bulletins do not describe in detail all the services provided, since they change over time and are not standard for each entity serviced. As a result, the detailed list of services provided to each entity and the appropriate indicators would continue to be addressed in the memorandum of understanding for each extrabudgetary activity concerned.

134. The Director of the Division of Administration, United Nations Office at Geneva, is responsible for implementation of the recommendation.

135. **In paragraph 205, the Board recommended that United Nations Headquarters consider reducing administrative costs and delays by delegating the administration of all Geneva general trust funds to the United Nations Office at Geneva.**

136. The recommendation is under review.

137. The Controller is responsible for implementation of the recommendation.

138. **In paragraph 208, the Board recommended that the United Nations Office at Geneva review the resource allocation for the Treasury functions and ensure the proper segregation of incompatible functions.**

139. The work responsibilities within the Treasury have been reorganized to ensure the segregation of functions. Bearing in mind the small size of the Treasury Unit, the United Nations Office at Geneva will review the resource allocation for Treasury functions to ensure proper back-up requirements and effective operation.

140. The Director of the Division of Administration, United Nations Office at Geneva, is responsible for implementation of the recommendation.

141. **In paragraph 210, the Board recommended that the United Nations Office at Geneva, in close coordination with United Nations Headquarters, improve its financial and budgetary reporting.**

142. A diagnostic report has been developed locally to monitor whether total appropriations match allotments. It can be used to verify the validity of data prior to the loading of new allotments and/or appropriations.

143. The Director of the Division of Administration, United Nations Office at Geneva, is responsible for implementation of the recommendation.

144. **In paragraph 212, the Board recommended that the United Nations Office at Geneva develop, in close coordination with Headquarters, suitable tools for cash management in IMIS, and that it frequently review malfunctions and anomalies.**

145. The United Nations Office at Geneva will review the requirement to develop a local cash management system after IMIS is implemented at the International Trade Centre and the secretariats of the United Nations Framework Convention on Climate Change and the United Nations Convention to Combat Desertification, which is scheduled for April 2003.

146. With regard to the Board's comment in paragraph 211, the IMIS security officer will regularly monitor the content of the security violation table.

147. The Director of the Division of Administration, United Nations Office at Geneva, is responsible for implementation of the recommendation.

Administration of the United Nations Office at Vienna

148. **In paragraph 221, the Board recommended that United Nations Headquarters and the United Nations Office at Vienna either reorganize the conference services under a single D-1 post to comply with the budget or submit an accurate staffing table for approval by the General Assembly.**

149. While there are two D-1 staff currently assigned to conference services in Vienna, one on an established post and one on a temporary assistance basis, it is not anticipated under present circumstances that there will be a permanent need for two D-1 staff within the concerned unit. Under the circumstances, the Secretary-General does not intend to request the establishment of an additional D-1 post on the staffing table. Accordingly, the present ad hoc arrangement utilizing temporary assistance to accommodate the supernumerary D-1 staff member will be continued until the staff member either separates from service or is placed in another assignment against a post at the appropriate level.

150. The Director of the Division of Administrative and Common Services, United Nations Office at Vienna, is responsible for implementation of the recommendation.

Administration of the United Nations Office at Nairobi

151. **In paragraph 224, the Board recommended that the United Nations Office at Nairobi, in coordination with the substantive offices, confine ex post facto approvals to justifiable and extremely necessary cases and ensure that approval procedures are in strict compliance with the provisions of the United Nations Financial Rules and the Procurement Manual.**

152. The recommendation has been implemented. In coordination with substantive offices, ex post facto cases have been reduced and confined only to justifiable and extremely necessary cases in strict compliance with the provisions of the United Nations Financial Rules and the Procurement Manual.

Automatic charging of substantive offices' accounts

153. **In paragraph 226, the Board recommended that the United Nations Office at Nairobi effect the automatic charging of the account of the substantive office and the recording of the income from conference services as soon as the job is completed.**

154. The recommendation has been implemented. With the implementation of IMIS Release 3 in July 2001 at this duty station, the timely billing and recording of income is effected automatically on the completion of each job.

7. Other agencies

Office of the High Commissioner for Human Rights, the United Nations Office at Geneva and implementing partners

155. In response to the Board's observation in paragraph 227 that extrabudgetary resources of the Office of the High Commissioner for Human Rights were increasingly used to fund core and mandated

activities, the Office stated that it was aware that such a practice blurred the line between the two sources of funding and had made efforts to seek additional funding from the regular budget. However, given the volume of the work involved, it is doubtful whether the regular budget could absorb the total requirements of the Office. Thus, many of the Office's core functions would continue to need funding from extrabudgetary resources. With regard to the tracking of voluntary contributions, the Office is no longer facing any problems, as new procedures have been put in place.

156. **In paragraph 231, the Board recommended that the Office of the High Commissioner for Human Rights draft a memorandum of understanding with the United Nations Office for Project Services for those remaining operations entrusted to the latter.**

157. A draft memorandum of understanding is under review.

158. The High Commissioner for Human Rights is responsible for implementation of the recommendation.

United Nations Interregional Crime and Justice Research Institute

159. **In paragraph 235, the Board encouraged the Office for Drug Control and Crime Prevention (ODCCP) and the United Nations Interregional Crime and Justice Research Institute (UNICRI) to consult more closely in the planning of work programmes and recommended that the Administration review the structure and authority of the Institute.**

160. UNICRI agrees with the enhancement of further coordination efforts with ODCCP and agrees that the structure and authority of the Institute be reviewed in line with its statute, adopted by the Economic and Social Council in its resolution 1989/56 of 24 May 1989.

161. The Director of UNICRI is responsible for implementation of the recommendation.

International Civil Service Commission

Implementation of decisions and recommendations of the Commission

Reporting cycle on the implementation of decisions and recommendations of the Commission

162. **In paragraph 240, the Board recommended that the International Civil Service Commission (ICSC) secretariat invoke the agreement accepted by the participating organizations under article 1.2 of the ICSC statute in order to obtain the necessary data on the implementation of ICSC decisions and recommendations.**

163. **In paragraph 242, the Board recommended that the ICSC secretariat justify to the extent possible the adjustments of the ICSC agenda until it attains the regular biennial cycle for reporting comprehensive information on the implementation of ICSC decisions and recommendations. The agenda should correspond with the biennialization of the work programme of the Fifth Committee, which was the prime consideration in modifying the annual reporting as required under article 17 of the statute.**

164. In line with the above recommendations, ICSC has placed on its agenda for 2003 an item relating to implementation by organizations of decisions and recommendations of ICSC. Acting under article 1.2 of the ICSC statute, the ICSC secretariat is already in the process of collecting the information necessary to submit a comprehensive report to the Commission at its spring 2003 session and for a subsequent report to the General Assembly later in the year. The two-year reporting cycle will be maintained, and the approach will coincide with that reported to the Assembly in 1992.

165. The Executive Secretary of ICSC is responsible for implementation of these recommendations.

Office for the Coordination of Humanitarian Affairs

Central Emergency Revolving Fund

166. **In paragraph 247, the Board recommended that the Office for the Coordination of Humanitarian**

Affairs resolve without further delay the issue of the Central Emergency Revolving Fund's advance still accounted for as receivable that the Office states was reimbursed in 1998, and, noting that the two-year deadline had passed, that the Office obtain immediate reimbursement from the United Nations Development Programme (UNDP).

167. The Central Emergency Revolving Fund advance to the Department of Humanitarian Affairs in West Africa in the amount of $1,763,660 was fully paid in 1998. With regard to the advance to UNDP, reimbursement is being pursued.

168. The Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator is responsible for implementation of the recommendation.

169. **In paragraph 250, the Board recommended that the Office for the Coordination of Humanitarian Affairs: (a) review with the other United Nations agencies the procedural constraints that might limit the use of the Central Emergency Revolving Fund; and (b), in consultation with the Controller, put in place a procedure to make sure that funds are released on time.**

170. The Office for the Coordination of Humanitarian Affairs is of the view that the limited utilization of the Central Emergency Revolving Fund by operational agencies is not due to procedural constraints, but rather is the result of the availability within operational organizations of their own emergency funds and other sources of financing for emergency start-up operations. United Nations operational agencies have increasingly resorted to use of their own internal emergency reserves to finance their response to crises and have called upon the Fund only when their needs have exceeded their own emergency funds.

171. That notwithstanding, and in accordance with the audit recommendation, before the end of 2002, the Office for the Coordination of Humanitarian Affairs will be consulting United Nations operational agencies to discuss any procedural constraints that, in their view, might be limiting their utilization of the Fund.

172. The Office for the Coordination of Humanitarian Affairs is currently reviewing the Fund's operating procedures as set out in Secretary-General's bulletin ST/SGB/251 of 22 July 1992 in the light of the modifications contained in the note by the Secretary-General on enhancing the functioning and utilization of the Fund (A/55/649), which were endorsed by the General Assembly in its resolution 56/107 of 14 December 2001. The review will also take into account the outcome of the aforementioned consultations with operational agencies. The target date is the first half of 2003.

173. Before the end of 2002, the Office for the Coordination of Humanitarian Affairs will work closely with the Controller and the Treasury to ensure a more timely turnaround of requests for Central Emergency Revolving Fund advances and prompt transfer of funds, to the extent feasible under existing banking regulations.

174. The Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator is responsible for implementation of the recommendation.

Personnel

175. **In paragraph 254, the Board recommended that the Office for the Coordination of Humanitarian Affairs review its human resources management policies and ensure compliance with United Nations regulations and rules.**

176. In reference to paragraph 251 of the Board's report, the P-2 post authorized for New York was provisionally redeployed to Geneva for the Inter-Agency Standing Committee Unit to meet the exigencies of servicing the Standing Committee working groups, which meet regularly in Europe. For the Office for the Coordination of Humanitarian Affairs, this provisional redeployment was not only necessary but also cost-effective in ensuring interface with and addressing the needs of the working groups, whose membership comprises humanitarian and operational agencies based in Geneva and elsewhere in Europe.

177. In reference to paragraph 252 of the Board's report concerning the staff member who, over a three-year period, had 12 different contracts of three months' duration funded from five different sources, it should be noted that, owing to the exigencies of the service, the staff member in question had served in different capacities on a series of fixed-term appointments to fulfil short-term needs.

178. The matter is under review by the Office of Human Resources Management.

Office of the Special Representative of the Secretary-General for Children and Armed Conflict

179. **In paragraph 262, the Board recommended that the Office of the Special Representative of the Secretary-General for Children and Armed Conflict strongly pursue the attainment and fulfilment of commitments and develop an effective information-monitoring system that will facilitate adherence to the commitments secured from State and non-State parties to conflict.**

180. In 2001, the Office of the Special Representative of the Secretary-General for Children and Armed Conflict pursued a variety of options to strengthen its own as well as the overall capacity to monitor violations of international legal standards and commitments made to the Special Representative for the protection of children affected by armed conflict. As part of this effort, the Office of the Special Representative engaged a consultant to make recommendations on the establishment of more effective mechanisms to systematically and regularly monitor and report on violations and breaches by parties to conflict against children and adolescents. The report of the consultant is expected to be completed shortly.

181. Steps taken to strengthen the capacity to monitor violations and breaches of international norms and standards and commitments made to the Special Representative of the Secretary-General for Children and Armed Conflict for the protection of children include: (a) further orienting the work of the Office towards internal monitoring by seeking to focus more strictly on a limited number of countries where the Special Representative has undertaken one or more visits; developing, in those same countries, a few key initiatives together with the United Nations mission and/or United Nations country teams; seeking to follow up more effectively on these initiatives, as well as on measurable and verifiable commitments that have been made to the Special Representative, with officially designated focal points; and working towards a system to regularly collect information on such violations and breaches of norms, standards and commitments that can be used for advocacy, action and other purposes; (b) engaging non-governmental organizations to promote and support the establishment and/or strengthening of networks to help report on breaches of international norms and standards and commitments made to the Special Representative of the Secretary-General; (c) working with United Nations peace operations and the United Nations system through United Nations inter-agency working groups on training and mainstreaming child protection to ensure that the monitoring and reporting on violations by parties to conflict against children become a central function of relevant personnel in all peace operations and, by extension, in the work of United Nations operational agencies that are part of these working groups; and (d) more effective use of child protection advisers as monitors of violations and breaches in peace operations. In line with Security Council resolution 1379 (2001), the Office of the Special Representative has been working to expand the deployment of child protection advisers beyond the United Nations Organization Mission in the Democratic Republic of the Congo and the United Nations Mission in Sierra Leone and has already been working to improve its cooperation and channels of communication with child protection advisers in those two missions; and (e) strengthening cooperation with the non-governmental organization Watch List, a non-governmental organization-led mechanism to monitor and report on the impact of conflict on children.

182. The Office of the Special Representative of the Secretary-General has also begun a review of the commitments made by parties to conflict to the Special Representative both to reassess their validity and to facilitate monitoring by partners on the ground.

183. The Special Representative of the Secretary-General for Children and Armed Conflict is responsible for implementation of the recommendation.

184. **In paragraph 265, the Board recommended that the Office of the Special Representative of the Secretary-General for Children and Armed Conflict resolve the issue of the funding source of the salary of the Special Representative.**

185. The Office of the Special Representative intends to factor the Special Representative's salary into its core budget for 2003 and has already shared with the donor group a revised 2002 budget reflecting this item.

186. The Special Representative of the Secretary-General for Children and Armed Conflict is responsible for following up on this issue.

International Research and Training Institute for the Advancement of Women

Operations and financial position

187. **In paragraphs 13 (r) and 269, the Board recommended that the Administration exert efforts to contain the declining trend in the funding of the International Research and Training Institute for the Advancement of Women (INSTRAW).**

188. The financial situation of INSTRAW has continued to deteriorate during the period as the trend towards declining annual donor contributions has continued. Fund-raising efforts of both the United Nations Secretariat and the Institute have brought about the desired effect of reversing this negative trend.

189. In a follow-up audit in August 2001, the Office of Internal Oversight Services recommended that donor interests and intergovernmental mandates be the primary criteria in developing a more focused plan of action for INSTRAW, and the findings were confirmed by an internal evaluation mission conducted by the Department of Economic and Social Affairs in September 2001.

190. The General Assembly, in its resolution 56/125 of 19 December 2001, called for the establishment of a working group. In the light of the recommendations of the working group, the Secretary-General will decide on the future course of action with regard to INSTRAW.

8. Regional commissions

191. **In paragraph 275, the Board reiterated its previous recommendations that: (a) the Economic Commission for Africa (ECA) furnish the reasons for the non-payment of rent by some organizations, as this was a loss of revenue, recover fully all costs incurred on behalf of tenants and establish valid agreements with all tenants; (b) the Economic and Social Commission for Asia and the Pacific (ESCAP) consult with the Treasury at Headquarters before making any single investment of more that $100,000, in accordance with section 12.02(VI) of the United Nations Finance Manual, and expedite the issuance of guidelines and procedures on the distribution of programme support cost income to its divisional units and regional institutes; and (c) the Economic Commission for Latin America and the Caribbean (ECLAC) review the practice of pre-financing technical cooperation projects and ensure that it is not inconsistent with existing regulations and rules.**

192. The reason for the non-payment of rent by some organizations is that they were already occupying the building at the time the Government of Ethiopia donated the building to the United Nations. ECA management believes that, as part of the agreement with the Government, those tenants had office space rent-free and therefore were not invoiced for the space occupied. However, they will be required to sign lease agreements with ECA with effect from September 2002 and will be charged rent accordingly.

193. Rental charges are based on full cost recovery, including utilities, maintenance, security and so on. The rates are reviewed annually taking into account the actual costs incurred for the preceding year.

194. United Nations agencies that are tenants have signed a memorandum of understanding with ECA with respect to the space occupied.

195. The Executive Secretary of the Economic Commission for Africa is responsible for the portion of the recommendation relating to ECA.

196. The investments in question were made by the Asian and Pacific Centre for the Transfer of Technology, a regional institution under the auspices of ESCAP. The Centre has agreed to consult with the Treasury before any further investments of $100,000 or more are made, and no such investments have been made since the audit recommendation was issued. The Director of the Asian and Pacific Centre for the Transfer of Technology is responsible for this part of the recommendation.

197. With regard to ESCAP itself, all investable funds are transferred into the custody of the United Nations Treasury, where they are invested as part of the offices away from Headquarters investment pool pursuant to financial rule 109.1 (a). ESCAP does not directly invest any funds.

198. Guidelines and procedures on the distribution of programme support cost income are being developed now, concomitant with the implementation of a new secretariat structure, and are expected to be issued before the end of 2002.

199. The Executive Secretary of ESCAP is responsible for implementation of this part of the recommendation.

200. ECLAC has established a working group to review and monitor project negotiations with a view to improving the terms of future agreements. The time frame for the reorientation of negotiations with various donors is estimated to be at least 18 months, that is, by 31 December 2003.

201. The Executive Secretary of ECLAC is responsible for implementation of the recommendation.

9. Department of General Assembly Affairs and Conference Services

202. **In paragraphs 13 (s) and 279, the Board recommended that the Administration: (a) set specific standards or performance indicators to serve as guide in evaluating programme performance; and (b) initiate and design a feedback monitoring mechanism to assess and formulate strategies for improving the quality of conference and meeting services provided.**

203. Workload standards are clearly specified for all language-related staff and are monitored on a regular basis both quantitatively and qualitatively. For all other conference-servicing and technical secretariat staff, their service is entirely geared to the requests of the clients and is measured by the satisfaction of the latter with their performance. However, the Department has concluded that the existing workload standards and performance indicators only partially measure the contributions of the staff and that a comprehensive way to measure productivity should be found, focusing on the measurement of client satisfaction with full-system outcomes and total cost efficiencies. The Department is currently seeking a legislative mandate to proceed with the new approach.

204. On establishing a feedback-monitoring mechanism, the Department is considering, among other things, systematically conducting surveys at various levels and with various scopes to ascertain the satisfaction of the clients.

205. The Under-Secretary-General for General Assembly Affairs and Conference Services is responsible for implementation of the recommendation.

Integration of computerized systems for monitoring, reporting and evaluating meeting statistics

206. **In paragraph 282, the Board recommended that the Administration fast-track the establishment of an integrated computerized system that would link the database of all the divisions, sections and units of the Department of General Assembly Affairs and Conference Services.**

207. A computerized system (e-Meets) has been initiated that, in its initial stages, will serve as the database for all aspects of meeting planning and scheduling, including maintenance of the relevant statistical data and generating required reports. Further development analysis is foreseen to assess the potential of e-Meets as the central database of the Department and its development through linkage or expansion.

208. The Under-Secretary-General for General Assembly Affairs and Conference Services is responsible for implementation of the recommendation.

Electronic Data Recording and Tracking System

209. **In paragraph 285, the Board recommended that the Administration anticipate and plan for the expansion to a higher-capacity database system so that the number of reports that may be generated is not limited to a small number, taking into consideration the cost of such expansion compared with the system currently used.**

210. The upgrading of e-DRITS is under way to resolve the problem. Decisions regarding the documentation tracking system are also an integral part of the analysis and further development of the e-Meets system.

211. The Under-Secretary-General for General Assembly Affairs and Conference Services is responsible for implementation of the recommendation.

10. Consultants and individual contractors

212. **In paragraphs 13 (t) and 288, the Board recommended that services and substantive offices comply strictly with instructions on hiring, remunerating and evaluating the performance of consultants and individual contractors.**

213. The measures to be adopted are partly substantive and partly technical in nature. Detailed action and implementation plans for each issue need to be finalized between the Office of Human Resources Management and Headquarters departments, offices away from Headquarters and IMIS. Only after these discussions and their approval by the Office of Human Resources Management's Information and Communication Technology Steering Committee can detailed implementation be envisaged. Discussions on these issues will take place after October 2002.

214. The Assistant Secretaries-General for Human Resources Management and Central Support Services are responsible for implementation of this recommendation.

Notes

[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* (A/57/5), vol. I, chap. II.